

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

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RUSSELL D. COPELAND

Plaintiffs,

-against-

THE VERTICAL ATMOSPHERE INC. and
TAYFUN HEKIUM

Defendants
-----X

Civ. 07 CIV 804/4 (DAB)

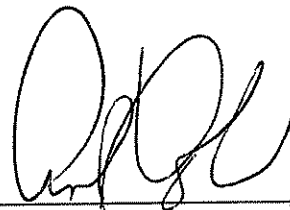
(N.Y. Supreme Court, Bronx County)

Index No.: 18035/07

RULE 7.1

PURSUANT TO FRCP 7.1 AND TO ENABLE JUDGES AND MAGISTRATE JUDGES OF THE COURT TO EVALUATE POSSIBLE DISQUALIFICATION OR RECUSAL, THE UNDERSIGNED COUNSEL FOR DEFENDANTS, **THE VERTICAL ATMOSPHERE INC. and TAYFUN HEKIUM**, CERTIFIES THAT THE FOLLOWING ARE CORPORATE PARENTS, AFFILIATES AND/OR SUBSIDIARIES OF SAID PARTY WHICH ARE PUBLICLY HELD AND/OR WHICH OWN 10% MORE OF THE STOCK OF SAID PARTY. **NONE**

DATE: September 13, 2007



By: Anthony Xanthakis (2254)